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博 士 学 位 论 文

我国增值税“扩围”改革的方案选择
及制度设计

The Mode chosen and system design of Expanding VAT
Scope Reform in China

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内容提要

1994年税制改革后,增值税、营业税和消费税组成了我国流转税的主体税种,其中增值税、营业税以互不交叉的原则分别覆盖了全部的商品和劳务。增值税征税范围主要包括第二产业(建筑业除外)和第三产业中的商品批发零售以及加工、修理修配业,而建筑业和第三产业中的大部分行业则属于营业税的征税范围。这一安排与当时的经济政治条件基本上是相适应的。但是,随着市场经济的发展和完善,增值税和营业税分立征收的弊端日渐突出,对经济的运行造成了一系列的扭曲。因此,扩大增值税的征收范围(以下简称增值税“扩围”),即将征收营业税的行业逐步纳入增值税的征收范围,实行增值税与营业税的一体化改革,逐渐在理论界和实务界取得了共识。上海增值税“扩围”试点的经验也表明,“扩围”改革能够从总体上降低企业税负,有力的促进产业发展,是我国税改的重要举措。然而,我国两税并征的历史由来已久,地区间的产业结构和征管能力存在很大差异,增值税“扩围”改革在全国范围内推广还存在着很多亟需解决的技术和制度难题。因此,如何合理设计增值税“扩围”的制度安排,使之能发挥增值税的中性优势和完善我国的税制结构成为当务之急。

本文在通过分析国内外增值税制度发展历史和现状的基础上,结合我国现有的经济基础和征管能力,提出我国增值税“扩围”改革应该采取的步骤和行业选择,在这基础上结合上海试点方案设计了我 国增值税“扩围”的方案以及制度安排,并利用模型测算了各个方案对经济的影响,得出了一些有益的结论。全文分六章:

第一章 导论。主要对本文的选题背景和研究意义作出说明,概括描述了本文的研究思路和论文结构,并对本文的研究方法、创新和不足作简要说明。同时对国内外关于增值税制度的研究以及我国关于增值税“扩围”的研究成果进行了较为详细和系统的梳理、分析和总结。一方面总结了国外增值税制度的发展趋势、经济影响以及征管难题;另一方面分析总结了我国增值税“扩围”的理论研究成果,找出本文研究的切入点和着重点,也为后面章节的论证分析打下了基础。

第二章 我国增值税“扩围”改革的政策背景分析。主要介绍了增值税制度在我国发展历史,分析了我国增值税和营业税并征的历史原因以及带来的不利影响。从公平、效率、产业发展以及福利改进等多个方面论证了我 国增值税“扩围”

改革的必要性，同时也指出增值税“扩围”在全国范围内推广还是存在着很多技术上和制度上的问题和困难有待解决。

第三章 我国增值税“扩围”的方案设计。在综合分析我国国情和借鉴国际征管经验的基础上提出，目前我国适宜采取首先将部分行业纳入增值税征收范围，待条件成熟后再逐步推广到其他行业的扩围步骤。在“扩围”行业选择上，本章在综合分析了多个比较指标后主张先将建筑业、交通运输业、部分生产性服务业纳入增值税征收范围。在完成对“扩围”行业选择讨论的基础上，本章设计了我国增值税“扩围”改革的总体路线图和时间设定，并且根据本文的分析结果和上海增值税“扩围”试点方案设计了六个“扩围”改革方案。

第四章 我国增值税“扩围”改革方案的经济影响。在“扩围”方案的基础上，通过投入产出模型模拟测算和对比了我国增值税“扩围”改革对产品价格、消费者税收负担、财政收入和企业税负等方面的影响，并得出了相关结论。

第五章 我国增值税“扩围”改革的制度设计。主要提出我国增值税“扩围”改革制度设计原则，针对本文设计的增值税“扩围”方案，借鉴上海试点方案中对交通运输业和现代服务业的税制要素规定设计了相关行业“扩围”的制度安排，同时根据我国国情和国际征管经验分别设计了建筑业和房地产业的增值税税收制度。另外，在完成了增值税“扩围”行业的税制要素设计的基础上，文章从征管制度，税制结构，财政转移支付制度等方面提出并设计了相应的政策协调措施。

第六章 结论与研究展望。归纳了本文的主要结论和未来的研究展望。

关键词：增值税；“扩围”方案；经济影响；制度设计；

Abstract

Value added tax(VAT), business tax and consumption tax have been the main turnover tax in our country since the tax system reform in 1994. The rule of non-cross connection between value added tax and business tax has covered all the goods and service. The tax scope of value added tax mainly include second industry expect construction industry and products wholesale& retail, process, make repairs and supply replacements of third industry. Construction industry and most other business of third industry should be levied business tax. And that arrangement is suited to the economy and politic situation at that time. But as market economy develops and completes, the shortcoming of collecting value added tax and business tax separately stands out gradually and affects economy operation. Therefore expanding the tax scope of value added tax what is to bring the industry levied business to value added tax, to integrating value added tax and business tax has been reached an agreement at theoretical and practical field. The experience of expanding the tax scope of taxation of value added tax in Shanghai shows that the reform can reduce micro-tax burden, promote the development of industry and is the important measure of tax system reform. Because collecting value added tax and business tax have been long in our country so industrial structure and collecting management ability varies in different areas. The reform of expanding the tax scope of taxation of value added tax still has difficulties in skills and system. Therefore how to devise the reform reasonably so as to give full play to its advantages and complete our country's taxation system structure have become urgent affairs

This article raises the steps and industry choice of expanding the tax scope of taxation of value added tax on the basis of analyzing the development industry and current situation of value added tax system meanwhile considering the current economy foundation and collecting management ability of our country. And devise the project and system arrangement of reform of expanding the tax scope of taxation of value added tax. And measure and calculate the influence on economy of different projects through the model, which comes to beneficial conclusion.

The first chapter illustrates the background of selecting topic and research meaning of this article. The author describes the train of thought, structure and illustrates the study method, creation and shortcoming of this article. Meanwhile analyzing and making conclusion for the study achievement VAT system domestic and overseas and that of domestic expanding the tax scope of value added tax. On one side summing up the development tendency, economy effect and collecting difficulties of VAT system overseas, on the other side analyzing the study achievement of expanding the incidence of taxation of VAT to find the study keynote of this article and make base for the following demonstration.

The second chapter mainly to introduce the development history of VAT system in our country and analyze the historical causes of collecting VAT and business tax and its unfavorable effect. The author demonstrates the necessity of expanding the incidence of taxation of VAT from the aspects of fairness, efficiency, industry development and welfare. Meanwhile the author also points out that there are still many problems and difficulties for skills and system on popularizing.

The third chapter mainly analysis the condition of our country by synthesis and take example by international experience, the author raises that currently it's better to bring part of the industries into collecting VAT and to popularize to the other industries. After analyzing several index, construction industry, transportation industry and part of Productive service industries should be brought to collecting VAT first. Base on finishing discussing industry choice, the author devises the courses and time and raises six reform projects base on the analysis result and Shanghai experience.

The fourth chapter Base on the “expanding” project, calculating through the input-output model and comparing the reform's impact on the product's price, consumer tax burden, fiscal revenue and corporate tax burden, the author comes to relevant conclusion.

The fifth chapter mainly to raise the devising principles for the reform. Take use of the reform project at this article and experience of Shanghai transportation industry and modern service industry project to arrange reform system for relative industry.

Meanwhile to devise the VAT system for construction industry and realty business according to the condition of our country and international experience. In addition, base on finishing devising tax system essential factor of VAT expanding reform, the author devises corresponding coordinate measures from the expect of collecting management system, tax system structure and transfer payment from the exchequer.

The last chapter summing up the main conclusion and looking into further research.

Key Words: VAT; Expanding tax scope; Economic effect; System design;

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